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Christian Community

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THE PREVENTION AND TREATMENT OF CRIME

By Myron W. Fowell

The social action emphasis in Massachusetts this winter relates to the problem of delinquency and crime. Congregational social action committees are attacking the problem in cooperation with other denominations working through the Massachusetts Council of Churches. 7,000 packets of literature on the subject were mailed in October to ministers, social action committees and presidents of men's, women's and young people's organizations.

Each packet contains a poster for bulletin board use calling attention to the problem of increased crime and urging action by the churches, an assortment of printed pamphlets prepared by the Special Juvenile Delinquency Project for the United States Department of Health Education and Welfare, along with reprints of several current magazine articles as well as leaders' discussion guides for community studies of juvenile delinquency and of adult crime. The main feature of the packet was a special edition of *Zion's Herald*, the New England Methodist weekly, devoted to a description of the administration of criminal justice in Massachusetts.

The *Herald* presentation dealt with the criminal law, the classification of crimes, the criminal, the courts, sentences, probation, parole, Massachusetts penal institutions (including the five institutions for juveniles under the supervision of the Youth Service Board). This feature also presented a description of seven agencies providing aid for returnees and dealt with the causes for increasing crime and the churches' concern with the problem.

Among the definite objectives to be achieved through this project, which has been given generous publicity by the secular press, are the following: (1) public understanding of the reasons for recent increases of juvenile delinquency; (2) understanding of the relation between delinquency and adult crime; (3) revision and a new

Youth Play Death Games In 'Hot-Rods'
Second Boy Wounded In N.J. Gun Accident
Teacher Shot 4 Times, Ditched by Hitchhiker
Co-Ed Strangled After Iowa Party, Escort Arrested
Rat Raiders Find 13 Young Girls
Lab to Test Coat for Slaying Clue
Fiancee Stabbed
Liquor Sales To Girls Held 5
New Sex Crime Laws Demanded By Grand Jury
Girl 12, Kills Self Playing Gun Roulette
Fiance Is Held As Girl Slays
Police Seek Kin in Killing
Subway Crime Wave
Youths Warned In 'Minor' Crime
14 Held at Providence In Broad St. Hold-
Robber Kicks Man Senseless

Harold M. Lambert

codification of the criminal laws; (4) more adequate educational facilities and programs in correctional institutions; (5) fifty additional Protestant foster homes and group placement homes for the use of the Youth Service Board; (6) more sponsors for young people in prison. (Sponsorship means keeping in friendly touch with the young person while he remains in prison and cooperating with his chaplain or parole officer to help discover suitable housing and job opportunities when he is released from prison.)

The response of the churches to this program has been encouraging. It has taken the following forms: sermons, addresses followed by discussions, panel discussions between professional leaders or professional leaders and local lay people, series of discussions led by local leaders, recorded conversations followed by group discussions, motion picture presentations, courses in Schools of Religion and Universities of Life, radio sermons, addresses and panel discussions.

Action programs have been reported as follows:

Church A discovered within the

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The General Tax Revision

By Frank S. Ketcham

At this writing it appears likely that a general revision of the Internal Revenue Code will be hailed as one of the major achievements of the 83rd Congress. Revision is now being considered by the House Ways and Means Committee as it meets in executive session. About a month from this time the final version of its bill should be ready. Although there is much talk of general overhaul, the fundamental principles of the tax law will remain untouched. As to the income tax, it will still be a progressive tax on individual and corporate income and the main source of revenue of the country. But many new deductions and special rules will appear in the new Code which will effectively lower the taxes of those taxpayers to whom they apply.

The new proposals are in the main tailored to the needs of the individual taxpayer above the lowest income brackets, of the investor and of the business enterprise. As to the latter, special relief will be sought for the small business enterprise, however, in addition to those provisions which benefit business as a whole. But among individual taxpayers, those in the middle income brackets, the family with two children making around $5-6,000. per year and more, will benefit most, proportionately to increasing income.

Here are some of the major proposals:

In recent years, the position of individuals as *heads of households* has been given increasing recognition. The widowed parent with small children, the adult son or daughter making a home for aged parents or other close relatives will now be given the same tax —splitting privileges that the law since 1950 has extended to married couples. Of course, this is a benefit of substance only if taxable income exceeds the lowest tax brackets, i.e. amounts to at least from $2,000 to 4,000, with real

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benefit only if taxable income is over $4,000.

More general benefit will be derived by taxpayers from liberalization of the law with regard to *deductions for dependent children* and for educational expenses to send children through college. It now appears almost certain that the limitation on earnings of dependent children of $600 will be removed, so that the child may earn a fair amount at summer jobs without jeopardizing the parents' tax position. The law will continue to require, however, that the major portion of support of the child be furnished by the parent. Moreover, parents will be permitted to treat children as dependents while at college or will be granted a tax deduction towards educational expenses.

The law may also be extended so as to broaden the circle of dependents to include foster children and other relatives actually supported by the taxpayer as a dependent. The law now does not treat a foster child as dependent, even though adoption proceedings are pending but cannot be completed because of the waiting periods imposed by local law.

Relief for working mothers has been a subject of agitation for years. They will be granted some relief in the form of a proposed $300. deduction towards child care expenses but only if they are single heads of households. Such a narrow proviso disregards the necessity for many mothers living with their husbands to go to work, especially in a "non-overtime" economy. They should be entitled to the same deduction as mothers and other persons who are single heads of households. It may be hoped that the House will correct any injustices which the expected Committee bill may contain.

One group which was seriously jeopardized in providing for its needs by the present tax law was that of the *self-employed* professional or business man or the *employees of smaller businesses* to whom tax-favored pension and deferred profit-sharing plans were not available. It is considered as certain as anything can be that the new Revenue Code will grant them some deduction from their income towards provision for their old age. The difficulty lies less in the intent of Congress to grant such help than in the restrictive provisions of legislation now pending and the substance of which will most likely appear in the new Revenue Code. The retirement arrangements proposed by these bills are rather restrictive, much more so than under pension and profit-sharing plans now granted special tax treatment by Sections 165 and 23 of the IRC. Moreover, the proposed changes in the Act would jeopardize many existing insurance programs of the very taxpayers whom it is intended to provide for, since many insurance policies now in effect do not comply with the qualifying restrictions without which no deduction is to be allowed. Here again, it is hoped that informed public pressure will insure the necessary corrective.

However, employees now benefitted by company *pension and welfare plans* should, in the end, also benefit from tax revision. Perhaps, revision in this field will be delayed by non-tax studies now being conducted by other congressional committees, but changes are bound to come. The main problem here is the recent trend of the Internal Revenue Service to tax the insurance portion of the cost of pension plans to the employee, a burden to both employer and employee alike, and to tax the employee on disability payments, illness, accident and death benefits, made by employers under plans which are not handled through an insurance carrier or state fund, but under which the employer acts as his own insurer. Since benefits under insured or state fund plans are not taxed to the employee or his beneficiaries, payments under uninsured plans should likewise not be subject to tax.

Finally, since *death benefits* paid to an employee's beneficiaries pursuant to a contract are now non-taxable, if not exceeding $5,000, the Congress should and probably will extend the same privilege to such death benefits, if not paid pursuant to contract, at least where the payee is the widow or a former dependent of the employee.

Also in the pension field is the proposal to lighten the tax load of *annuitants*. The law now taxes annuities at the rate of 3% of cost until the cost is recovered and then taxes the full annuity in the retired taxpayer's later years when his needs are apt to be greatest. It is now proposed to substitute a different theory of taxation as a result of which an amount equal to 1-¼ or 1-½% of the capital value of the annuity at the time when it starts will be taxed to the annuitant for life. This would afford both a stable tax burden and very substantial relief.

Similarly, proposals have been pressed with great force to lessen the tax burden on many *small pensioners*, such as teachers and other, whose pensions have already suffered heavily in value as a result of dollar inflation. This may in the end also lead to help many of those retired clergymen who receive small allowances from their congregations, formerly treated as gifts but now more frequently considered taxable income.

There has been much talk about the cost of sickness to the American family. Congress will not be insensitive to the problem. If the present $1,250. limit on *medical deductions* is removed or greatly increased, a great deal of relief will be given those chronically ill, the physically handicapped or those subjected to sudden severe illness. Reduction of the minimum medical expenditure which the individual must bear from 5 to 3% of income will also help.

We have so far emphasized what may be called the family and personal aspects of tax revision. Others will not be overlooked.

The individual as an investor will be favored in two ways: by cutting the tax on profits from his investment ("capital gains tax"), perhaps in cutting the tax rate on long-term gains in half, and by reducing the period for which an investment must be held to be considered a long-term holding, from six months to three months. Cutting the tax in half would mean that no more than a maximum of 12½% of the investment profit would be taxed, if the investment was held for at least three months. But Congress may not be quite that generous.

Congress is also confidently expected —by the 3.3 million out of 52 million taxpayers (in 1950) who showed dividend income on their returns—to allow a deduction of part of dividend income as compensation for its so-called double taxation, first as corporate income, then as individual income. This proposal has been made for years; it may finally succeed.

Finally, *business itself may get a good deal of relief.* Much of it is technical, affecting those engaging in specific transactions. Real estate dealers, for instance, may find their sales treated as capital gains, if they held the land for at least two years; now their profit is taxed at full income rates. But of

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International Relations Letter

January 15, 1954

Here is a story that will give you a lift. Roy J. Eilers, Evangelical and Reformed minister in Alden, Iowa, was a member of the 1952 European Seminar conducted by the C.S.A. In Naples the seminar visited the Italian Service Missions, over which that amazing man, Dr. Teofilo Santi, presides. It's the only social service settlement in all of Italy. Only a short look at the squalor in that part of Naples—not exceptional in Southern Italy—makes it easier to understand why so many Italians vote for either the extreme Right or the extreme Left parties. Anything that represents the farthest possible distance from conditions as they now are! Roy Eilers came home, as others visiting that Congregational Christian center have done before him, knowing that he wanted to help Dr. Santi and his associates. Every dollar given to Mr. Eilers for speaking and showing his pictures has been sent to Dr. Santi. The total: $450.00. And last December, money saved by not sending out Christmas cards—in the Eilers family and in the parish—was also sent to the Naples Mission. Another $94.00.

That's the trouble with taking a look at how some of our fellow-men live: the experience may make it difficult for us to keep some of our money. I should add that this story is being published without asking Roy Eilers' permission. I hope he won't mind.

Big Problems—or Little Ones

"Don't you think we get a better response if we ask members of our church to act on local issues, rather than on big national and international problems?" Someone asks the question nearly every time this writer urges education and action on international questions. Local issues should, of course, not be neglected, and it may often be wise to begin with something that the people know about in their own community. But let's not surrender too quickly to the idea that most people cannot get up much interest in the "big problems." It depends on how you present them. For example, is something called the Bricker amendment to the constitution a far-away, difficult, abstract subject for the average church member? It may be, if you *begin* with the words of the amendment. But suppose you begin with American boys in Korea or Germany, or with the taxes all of us pay for huge armaments, or with the fear of another war. Nothing far-away or abstract about such things! Everybody wants something done. War and the fear of war and armaments are much too "personal" for comfort! What can we do? By stages of thinking we come to U. S. foreign policy, what it should be, how it is to be conducted. "Now here," the leader might say, "is something that, by affecting U. S. foreign policy, can affect you and me in the most personal sort of way. Let's take a look at it!" To be sure, someone in the group will have put in some hours studying the Bricker amendment (or whatever else the issue may be) and will be in a position to explain what the constitution now says and what Senator Bricker wants it to say and why Professor Commager of Columbia speaks of "the perilous folly of Senator Bricker."

These "big problems" can be brought home to the average citizen. In any case, unless Christians are willing to pay attention to concrete issues that the State Department must deal with, they would better stop complaining about the state of the world. We Christians have a lot of fine attitudes. But an attitude does not have much influence until you mix it with specific problems. And that is where the Social Action Committee comes in. Its purpose is to help the members of the church translate their general attitudes into specific opinions and actions. It isn't always easy; usually it is difficult. Why should we pray for patience and courage and strength, if not to use them in grappling with the knotty and vexing issues of contemporary life?

Material on UN

The Social Action Committee of the Ohio Congregational Conference is sponsoring discussions on the U.N. in all the spring meetings of the Associations. They are proposing four-person panels which will talk about four aspects of U.N. work. That sounds like taking education on international affairs seriously. I don't know just what materials Helen Huntington Smith (Conference staff) is recommending but here for the average church member are three of the best: "U.N.—Snare or Shield?" (reprint of a recent *Christian Century* supplement) Single copy 15c; ten copies $1.00. Order from the *Christian Century* Foundation, 407 South Dearborn Street, Chicago 5, Illinois. "The United Nations and the Disciplines of Peace" by A. William Loos. 25c. Order from the Council for Social Action. "The United Nations and Our Religious Heritage" by Justin Wroe Nixon. 50c, from the Church Peace Union, 170 East 64th Street, New York 21, New York.

More Help

In an increasing number of homes I see copies of *The Reporter* magazine. There isn't anything much better for both domestic and foreign affairs. Does your library have it? Published twice a month. $5.00 per year. While we are recommending things to read and study, have you ordered copies of "Christian Faith and International Responsibility?" It really *is* packed with good stuff on many aspects of the world situation and the role of the U. S. 30c. National Council of Churches, 120 East 23d Street, New York 10. Study it with the help of the outline on page 4 of the February issue of *Christian Community*.

Finally, if I may wander slightly from the subject of these "letters," what did you think of the February issue of *Social Action?* Does it help? Will it explain social action to some people who have been puzzled? If your answer is no, write to me. If it is yes, have you ordered extra copies to distribute in your church?

Herman F. Reissig

Christian Community

A Program Service of the Council for Social Action of the Congregational Christian Churches and the Commission on Christian Social Action of the Evangelical and Reformed Church. Sent free to interested pastors and social action committees. Additional copies may be obtained for 3 cents each.

Requests from Congregational Christians should be addressed to Council for Social Action, Ray Gibbons, Director, 289 Fourth Ave., New York 10, N. Y.

Requests by Evangelical and Reformed and general communications should be addressed to the Editor, Huber F. Klemme, Commission on Christian Social Action, 2969 West 25th St., Cleveland 13, Ohio.

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more general significance, and perhaps also an important economic stimulant against "rolling adjustments," recessions and worse, is the proposal to allow rapid depreciation of existing equipment of plants; as much as two-thirds of cost during the first five years. If such a measure is surrounded with other necessary changes, such as the recognition of shorter life-spans of modern machinery and tools, especially because of technological developments, real help may have been provided for business to have funds available for recurrent modernization of their plant and equipment.

Special help, finally is contemplated for *small business*, those grossing below a specified figure: $100,000 is one guess heard in town. They may receive a special exemption, perhaps in a manner similar to that provided by the new Michigan gross profits tax. If this is done, some at least of their worries over capital formation will be over.

IN THIS ISSUE

The Reverend Myron W. Fowell is Secretary of the Massachusetts Congregational Conference and Missionary Society, with headquarters in Boston.

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families on its parish list eleven young people who have been "in trouble with the police" or who have been brought before local courts in connection with misbehavior or criminal offenses. It has alerted and organized its leadership to try to interest and win these young people to a more active participation in the worship, activities and fellowship of the church. It will study their interests, problems and needs as a basis for carefully planned approaches. (Only a small percentage of delinquents emanate from active church families.)

Church B through its men's club has undertaken to sponsor a boys' club for its community and worked out a plan of cooperation with the local branch of the Y.M.C.A. to serve the youth of the community more effectively.

Church C arranged a conference for its officers, organizational leaders, town officials, members of the Public School Board, and president of the Community Center to consider the delinquency problem on a community basis and to plan appropriate action.

In several cities in Massachusetts ministers and church social action leaders have met with representatives of community social agencies to consider cooperatively local problems related to delinquency.

Church support will be organized through the Committee on Legislation of the Massachusetts Council of Churches for several legislative measures designed to improve present Massachusetts program for the prevention and treatment of crime.

The Social Action Committee of the Massachusetts Conference will use its allotted hour and a half of time at the coming Annual Meeting of the Conference on May 18, in Bethany Congregational Church, Quincy, to report results to date on this project and to call upon the churches for specific helps in meeting the objectives of the campaign. The central feature of this presentation will be an address by Bertram M. Beck, director of the Special Juvenile Delinquency project of the Children's Bureau, Department of Health Education and Welfare, Washington, D. C.

For Your Social Action Committee

1. Take a long look at Myron Fowell's article on what Massachusetts churches did about crime and delinquency. Is there a similar program in your community or city? Is there a similar need? With what agencies might you cooperate in rehabilitating or befriending young people in trouble? Call in a representative group to formulate recommendations.

2. Have someone report on Frank Ketcham's analysis of proposed tax code revision. What phases raise issues for the churches? For example, do annuitants, working mothers, etc., deserve tax relief? What are the reasons for and against reducing "excess profits taxes?" Is it wise to reduce taxes when government debts and deficits are high? Which tax is in principle more fair—the graduated income tax, the "sales" tax, or the manufacturer's excise tax? Why? If the issues seem sufficiently important, forward your comments to the House Ways and Means Committee, the Honorable Daniel A. Reed, chairman.

The Bricker Amendment

What some people call "the most important constitutional issue that has confronted the country in our generation" will be debated by the present Congress. The proposed Bricker amendment to the federal constitution has important backing, including the American Bar Association. On the other hand, scores of organizations and many influential persons feel that the adoption of this amendment would be a major setback to those who want the U. S. to carry its full responsibility in the development of world community.

Everyone interested in world peace should know what the amendment proposes and study the pro and con arguments. The C.S.A. has adopted a statement in opposition. Copies of this statement, together with a summary of arguments for and against will be sent to anyone requesting them. A study of this amendment would make an excellent—and highly important—project for social action committees.